# CII BRIDGES AND ROADS INVESTMENT JOINT STOCK COMPANY

## SEPARATE FINANCIAL STATEMENTS

## Quarter 3/2026

CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII

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Ho Chi Minh City, October 2026

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## SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

Unit: VND

| ASSETS | Codes | Notes | Closing balance | Opening balance (As restated) |
|---|---|---|---|---|
| **A. CURRENT ASSETS** | **100** | | **1,854,088,509,939** | **1,737,849,525,172** |
| **I. Cash and cash equivalents** | **110** | **V.1** | **36,775,731,837** | **25,079,624,684** |
| 1. Cash | 111 | | 31,775,731,837 | 17,072,326,054 |
| 2. Cash equivalents | 112 | | 5,000,000,000 | 8,007,298,630 |
| **II. Short-term receivables** | **130** | | **1,813,127,115,763** | **1,708,714,500,801** |
| 1. Short-term trade receivables | 131 | V.2 | 1,143,894,008 | 1,960,508,189 |
| 2. Other short-term receivables | 135 | V.3 | 1,811,983,221,755 | 1,706,753,992,612 |
| **III. Other short-term assets** | **160** | | **4,185,662,339** | **4,055,399,687** |
| 1. Short-term deferred expenses | 161 | V.4 | 744,309,000 | - |
| 2. Value added tax deductibles | 162 | | 274,056,014 | 888,102,362 |
| 3. Taxes and other receivables from the State budget | 163 | V.9 | 1,667,297,325 | 1,667,297,325 |
| 4. Other short-term assets | 165 | V.5 | 1,500,000,000 | 1,500,000,000 |
| **B. NON-CURRENT ASSETS** | **200** | | **5,081,745,253,144** | **5,311,079,351,172** |
| **I. Long-term receivables** | **210** | | **716,725,800** | **716,725,800** |
| 1. Other long-term receivables | 215 | V.3 | 716,725,800 | 716,725,800 |
| **II. Fixed assets** | **220** | | **2,088,450,102** | **2,531,016,705** |
| 1. Tangible fixed assets | 221 | V.6 | 2,088,450,102 | 2,531,016,705 |
| *- Cost* | *222* | | *6,823,006,016* | *6,823,006,016* |
| *- Accumulated depreciation* | *223* | | *(4,734,555,914)* | *(4,291,989,311)* |
| **III. Long-term financial investments** | **260** | **V.7** | **5,075,461,915,250** | **5,302,496,780,163** |
| 1. Investments in subsidiaries | 261 | 7.a | 4,364,715,708,847 | 4,687,715,708,847 |
| 2. Long-term held-to-maturity investments | 265 | 7.b | 710,746,206,403 | 614,781,071,316 |
| **IV. Other long-term assets** | **270** | | **3,478,161,992** | **5,334,828,504** |
| 1. Long-term deferred expenses | 271 | V.4 | 3,478,161,992 | 5,334,828,504 |
| **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **6,935,833,763,083** | **7,048,928,876,344** |

**SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)
As at 30 September 2026

Unit: VND

| RESOURCES | Codes | Notes | Closing balance | Opening balance (As restated) |
|---|---|---|---|---|
| **C. LIABILITIES** | **300** | | **3,695,410,613,226** | **3,975,566,162,511** |
| **I. Current liabilities** | **310** | | **847,062,613,226** | **745,193,453,549** |
| 1. Short-term trade payables | 311 | V.8 | 7,808,096,784 | 8,300,710,965 |
| 2. Short-term advances from customers | 312 | | - | 476,098,580 |
| 3. Short-term taxes and amounts payable to the State budget | 314 | V.9 | 1,288,639,041 | 811,741,596 |
| 4. Payables to employees | 315 | | 1,110,008,334 | 1,000,000,000 |
| 5. Short-term accrued expenses | 316 | | - | 194,545,000 |
| 6. Other current payables | 320 | V.10 | 355,666,918,431 | 360,263,389,505 |
| 7. Short-term loans and obligations under finance leases | 321 | V.11 | 477,163,324,975 | 371,739,011,085 |
| 8. Bonus and welfare funds | 323 | | 4,025,625,661 | 2,407,956,818 |
| **II. Long-term liabilities** | **330** | | **2,848,348,000,000** | **3,230,372,708,962** |
| 1. Other long-term payables | 338 | V.10 | 7,300,000,000 | 7,300,000,000 |
| 2. Long-term loans and obligations under finance leases | 339 | V.11 | 2,841,048,000,000 | 3,223,072,708,962 |
| **D. EQUITY** | **400** | **V.12** | **3,240,423,149,857** | **3,073,362,713,833** |
| 1. Owner's contributed capital | 411 | | 2,121,303,080,000 | 2,121,303,080,000 |
| *- Ordinary shares carrying voting rights* | *411a* | | *2,121,303,080,000* | *2,121,303,080,000* |
| 2. Share premium | 412 | | 3,138,829,914 | 3,138,829,914 |
| 3. Investment and development fund | 418 | | 91,212,950,485 | 91,212,950,485 |
| 4. Retained earnings | 420 | | 1,024,768,289,458 | 857,707,853,434 |
| *- Retained earnings accumulated to the prior period* | *420a* | | *847,994,943,642* | *533,944,193,710* |
| *- Retained earnings of current period* | *420b* | | *176,773,345,816* | *323,763,659,724* |
| **TOTAL RESOURCES (440 = 300 + 400)** | **440** | | **6,935,833,763,083** | **7,048,928,876,344** |

*Approved on 29 October 2026*

| Phung Thi Tham | Luong Thi Thu Yen | Nguyen Van Chinh |
|---|---|---|
| **Preparer** | **Chief Accountant** | **General Director** |

## SEPARATE STATEMENT OF INCOME

Quarter 3/2026 and the 9 months ended September 30, 2026

Unit: VND

| ITEMS | Codes | Notes | Quarter 3/2026 | Quarter 3/2025 | From 01/01/2026 to 30/09/2026 | From 01/01/2025 to 30/09/2025 |
|---|---|---|---|---|---|---|
| **1. Gross revenue from goods sold and services rendered** | **01** | **VI.1** | **2,398,922,950** | **1,805,757,576** | **9,961,943,518** | **5,667,132,953** |
| 2. Deductions | 02 | | - | - | - | - |
| **3. Net revenue from goods sold and services rendered (10 = 01 - 02)** | **10** | | **2,398,922,950** | **1,805,757,576** | **9,961,943,518** | **5,667,132,953** |
| 4. Cost of sales | 11 | VI.2 | 910,966,245 | 1,513,094,881 | 6,874,838,852 | 5,240,817,194 |
| **5. Gross profit from goods sold and services rendered (20 = 10 - 11)** | **20** | | **1,487,956,705** | **292,662,695** | **3,087,104,666** | **426,315,759** |
| 6. Gain from the sale, liquidation of investment properties | 21 | | - | - | - | - |
| 7. Financial income | 22 | VI.3 | 150,381,082,930 | 146,401,015,708 | 470,489,757,056 | 456,170,881,230 |
| 8. Financial expenses | 23 | VI.4 | 89,930,275,902 | 93,165,990,038 | 284,690,746,354 | 279,811,885,111 |
| *- In which: Interest expense and other borrowing costs* | *24* | | *89,930,275,902* | *93,165,990,038* | *284,690,746,354* | *279,811,885,111* |
| 9. Selling expenses | 25 | | - | - | - | - |
| 10. General and administration expenses | 26 | VI.5 | 3,957,231,196 | 4,733,775,446 | 12,122,051,014 | 9,848,501,931 |
| **11. Operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}** | **30** | | **57,981,532,537** | **48,793,912,919** | **176,764,064,354** | **166,936,809,947** |
| 12. Other income | 31 | | 1,119,795 | 6,904,261,237 | 9,281,462 | 6,904,261,237 |
| 13. Other expenses | 32 | | - | 65,000,000 | - | 100,997,229 |
| **14. Profit from other activities (40 = 31 - 32)** | **40** | | **1,119,795** | **6,839,261,237** | **9,281,462** | **6,803,264,008** |
| **15. Accounting profit before tax (50 = 30 + 40)** | **50** | | **57,982,652,332** | **55,633,174,156** | **176,773,345,816** | **173,740,073,955** |
| 16. Current corporate income tax expense | 51 | VI.6 | - | - | - | - |
| 17. Deferred corporate tax expense/(income) | 52 | | - | - | - | - |
| **18. Net profit after corporate income tax (60 = 50 - 51 - 52)** | **60** | | **57,982,652,332** | **55,633,174,156** | **176,773,345,816** | **173,740,073,955** |

*Approved on 29 October 2026*

| Phung Thi Tham | Luong Thi Thu Yen | Nguyen Van Chinh |
|---|---|---|
| **Preparer** | **Chief Accountant** | **General Director** |

# SEPARATE STATEMENT OF CASH FLOWS

*(Indirect method)*

For the period ended 30 September 2026

Unit: VND

| ITEMS | Codes | Current period | Prior period |
|---|---|---|---|
| **I. CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| **1. Profit before tax** | **01** | **176,773,345,816** | **173,740,073,955** |
| **2. Adjustments for** | | | |
| Depreciation and amortisation of fixed assets and investment properties | 02 | 442,566,603 | 546,269,297 |
| Gain from investing, financing activities | 05 | (470,284,983,490) | (456,170,881,230) |
| Interest expense and other borrowing costs | 06 | 284,690,746,354 | 279,811,885,111 |
| **3. Foreign exchange loss before movements in working capital** | **08** | **(8,378,324,717)** | **(2,072,652,867)** |
| Decrease in receivables | 09 | 3,174,596,401 | 8,663,505,650 |
| Decrease in inventories | 10 | - | 521,694,285 |
| Decrease in payables (excluding accrued loan interest and corporate income tax payable) | 11 | (7,048,731,478) | (83,942,928,032) |
| Decrease/(increase) in deferred expenses | 12 | 1,112,357,512 | (2,650,375,426) |
| Borrowing costs paid | 14 | (271,861,380,937) | (194,389,172,882) |
| Other cash outflows | 17 | (4,857,604,351) | (4,744,074,260) |
| **Net cash used in operating activities** | **20** | **(287,859,087,570)** | **(278,614,003,532)** |
| **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 1. Acquisition and construction of fixed assets and other long-term assets | 21 | - | (80,000,000) |
| 2. Cash outflow for lending, buying debt instruments of other entities | 23 | (95,721,000,000) | (444,885,000,000) |
| 3. Cash recovered from lending, selling debt instruments of other entities | 24 | - | 535,335,167,627 |
| 4. Equity investments in other entities | 25 | - | (323,035,306,000) |
| 5. Interest earned, dividends and profits received | 27 | 363,067,683,388 | 336,533,891,248 |
| **Net cash from investing activities** | **30** | **267,346,683,388** | **103,868,752,875** |
| **III. CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| 1. Proceeds from share issue and owners' contributed capital | 31 | 323,000,000,000 | - |
| 2. Proceeds from borrowings | 33 | 121,826,293,834 | 1,084,079,091,813 |
| 3. Repayment of borrowings | 34 | (412,617,782,499) | (653,440,317,652) |
| 4. Dividends and profit distributions paid | 36 | - | (231,425,718,000) |
| **Net cash from financing activities** | **40** | **32,208,511,335** | **199,213,056,161** |
| **Net increase in cash and cash equivalents (50 = 20 + 30 + 40)** | **50** | **11,696,107,153** | **24,467,805,504** |
| **Cash and cash equivalents at the beginning of the period** | **60** | **25,079,624,684** | **14,279,355,620** |
| **Cash and cash equivalents at the end of the period (70 = 50 + 60)** | **70** | **36,775,731,837** | **38,747,161,124** |

*Approved on 29 October 2026*

| Phung Thi Tham | Luong Thi Thu Yen | Nguyen Van Chinh |
|---|---|---|
| **Preparer** | **Chief Accountant** | **General Director** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS**
For the period ended 30 September 2026

## I. GENERAL INFORMATION

### Structure of ownership

CII Bridges and Roads Investment Joint Stock Company (hereinafter referred to as "the Company") was transformed from Lu Gia Mechanical Company, a state-owned company incorporated in 1978, under Decision No. 8032/QD-UB-KT dated 28 December 1999 of the People's Committee of Ho Chi Minh City. The Company operates under the Enterprise Registration Certificate No. 0300482241 dated 8 March 2000, initially issued by the Department of Finance (formerly the Department of Planning and Investment) of Ho Chi Minh City, and subsequently amended with the latest amendment was the 24th amendment dated 25 December 2025 relating to an increase in charter capital and a change of the Company's head office address.

The Company's Parent company is Ho Chi Minh City Infrastructure Investment Joint Stock Company ("CII"), headquartered at 12th floor, 152 Dien Bien Phu, Thanh My Tay ward, Ho Chi Minh City, Vietnam. As at the end of the period, the ownership interest of CII Group is 54.87%.

The Company's charter capital is VND 2,121,303,080,000, divided equally into 212,130,308 shares, par value per share is VND 10,000.

The Company's head office is located at 21st floor, 152 Dien Bien Phu, Thanh My Tay ward, Ho Chi Minh City, Vietnam.

The Company's international name: is CII Bridges & Roads Investment Joint Stock Company, abbreviated name is CII Bridges and Roads.

The Company's shares are officially listed on the Ho Chi Minh City Stock Exchange, stock code: LGC.

The total number of employees of the Company as at the end of the period and at the beginning of the period was 24 and 26, respectively.

### Business sector

The Company operates in various business sectors.

### Operating industries and principal activities

Operating industries of the Company: manufacture, repair of electrical equipment; architectural activities and technical consultancy; wholesale of construction materials, other installation equipment, machinery and other machine parts; installation of electrical systems; other business support services; vocational education; real estate business, including ownership, use rights or lease; coastal and ocean freight transport; inland waterway, road freight transport; operation of sports facilities and clubs; advertising; water exploitation, treatment and supply; installation of water supply and drainage systems, heating and air-conditioning systems; demolition; construction of public utility works; construction of railways and roads, residential and non-residential buildings, civil engineering works.

The Company's principal activities are investing in construction and operating in urban technical infrastructure under build-operate-transfer (B.O.T); construction and installation of toll collection equipment systems and maintenance of public works.

### Normal operating cycle

The production and business cycle of the Company's investment activity starts from applying for an investment license, carrying out site clearance, and construction until completion. Therefore, the investment activity's business cycle is estimated from 24 months to 60 months.

The production and business cycle of other activities of the Company is normally carried out in a period not exceeding 12 months.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## I. GENERAL INFORMATION (continued)

### The Company's structure

As at the end of the period, the Company has investments in the following subsidiaries:

| | Closing balance | | | | Opening balance | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Proportion of ownership interest | | | | Proportion of ownership interest | | | | |
| Name | Proportion of voting rights (%) | Total interest (%) | *Direct ownership interest (%)* | *Indirect ownership interest (%)* | Proportion of voting rights (%) | Total interest (%) | *Direct ownership interest (%)* | *Indirect ownership interest (%)* | Places of incorporation and operation | Principal activities |
| 1. BOT Trung Luong My Thuan JSC. *(i)* | 89% | 89% | *89%* | *0%* | 89% | 89% | *89%* | *0%* | Ho Chi Minh City & Dong Thap Province | Investing in the B.O.T project of Trung Luong - My Thuan expressway construction |
| 2. Ha Noi Highway Construction and Investment | 51% | 51% | *51%* | *0%* | 51% | 51% | *51%* | *0%* | Ho Chi Minh City | Investing in B.O.T project of Ha Noi Highway expansion |
| 3. BOT Ninh Thuan Province Co., Ltd. | 100% | 100% | *100%* | *0%* | 100% | 100% | *100%* | *0%* | Ho Chi Minh City & Khanh Hoa Province | Investing in B.O.T project of 1A National Road expansion, section through Ninh Thuan Province |
| 4. BOT Rach Mieu Bridge Co., Ltd. | 50.36% | 50.71% | *50.71%* | *0%* | 50.36% | 50.71% | *50.71%* | *0%* | Vinh Long Province | Investing in the B.O.T project of Rach Mieu Bridge and expansion of 4 sections of 60 National Road |
| 5. Co Chien Investment Co., Ltd. | 51% | 51% | *51%* | *0%* | 51% | 51% | *51%* | *0%* | Ho Chi Minh City & Vinh Long Province | Investing in B.O.T project of Co Chien Bridge |
| 6. Hien An Binh Roads Bridges MTV Co., Ltd. | 100% | 100% | *100%* | *0%* | 100% | 100% | *100%* | *0%* | Ho Chi Minh City | Investing in bridges and roads projects |
| 7. Ninh Thuan Investment and Construction Development JSC. | 99.99% | 99.99% | *99.99%* | *0%* | 99.99% | 99.99% | *99.99%* | *0%* | Ho Chi Minh City | Investing in B.O.T project of 1A National Road bypass expansion, section through Phan Rang - Thap Cham |
| 8. CII Bridge and Road Management Operation Services JSC. | 66.67% | 66.67% | *66.67%* | *0%* | 66.67% | 66.67% | *66.67%* | *0%* | Ho Chi Minh City | Providing infrastructure and toll collection services |
| 9. VRG Infrastructure Investment Co., Ltd. *(invested indirectly through Hien An Binh Roads Bridges MTV Co., Ltd.* | 100% | 100% | *0%* | *100%* | 100% | 100% | *0%* | *100%* | Ho Chi Minh City | Investing in the B.O.T project of DT 741 road expansion |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## I. GENERAL INFORMATION (continued)

**The Company's structure** (continued)

*(i)* According to the agreement between the Company, CII, and relevant shareholders signed on 8 December 2015, CII will be responsible for all obligations and also enjoy all rights and benefits arising from the equity investment in Trung Luong - My Thuan BOT Joint Stock Company.

**Disclosure of information comparability in the separate financial statements**

The comparative figures are presented in the audited separate financial statements for the year ended 31 December 2025 and reviewed separate financial statements for the 9 month period ended 30 Sep 2025.

The Company has applied Circular No. 99/2025/TT-BTC ("Circular 99"), issued by the Ministry of Finance on 27 October 2025, in the preparation and presentation of its separate financial statements from 1 January 2026. The Company has applied the changes in accounting policies required by Circular 99 that are applicable to the Company on a prospective basis. The Company has also restated the corresponding comparative information for certain items in accordance with the requirements of Circular 99 *(details are disclosed in Note VII.4)*. Accordingly, the information presented in the separate financial statements is comparable.

## II. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

**Accounting convention**

The accompanying separate financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese accounting standards, accounting regimes for enterprises, and legal regulations relating to separate financial reporting.

The accompanying separate financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

**Accounting period**

The Company's accounting period begins on 01 January and ends on 31 December.

The accounting period commences on 01 January and ends on 30 September annually.

## III. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING REGIME

**Application of new guidance on the accounting regime for enterprises**

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance.

## III. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING REGIME (continued)

**Applied accounting standards and accounting regime**

The Company's Board of Management ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises promulgated under the Circular 99, and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of these separate financial statements.

## IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these separate financial statements, are as follows:

**Estimates**

The preparation of separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises, and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the separate financial statements and the reported amounts of revenues and expenses during the period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

**Financial investments**

*Held-to-maturity investments*

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term deposits at banks, valuable papers (including treasury bills, promissory notes, certificates of deposit), bonds, loans held to maturity for the purpose of earning periodic interest, other held-to-maturity investments or those of a similar nature, and excluding derivative instruments.

Held-to-maturity investments are initially recognised at cost, including the principal amount less (-) any interest received in advance for multiple periods (in the case of held-to-maturity investments with interest received in advance), plus (+) any premium or less (-) any discount.

Subsequent to initial recognition, any discounts and/or premiums are amortised using the straight-line method consistent with the term of the investment, as follows:

- The discount on held-to-maturity investments is amortised over the term of the investment and recognised as finance income in each period;
- The premium on held-to-maturity investments is amortised over the term of the investment and reduces finance income in each period.

The discount or premium is allocated evenly and recognised in the separate income statement on a straight-line basis over the term of the investment. Interest received at maturity or periodically is recognised as finance income in the relevant interest periods.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Financial investments** (continued)

*Held-to-maturity investments* (continued)

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

*Investment in subsidiaries*

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in subsidiaries are initially recognized at cost, including the purchase price and directly attributable costs of the investment such as legal advisory fees, valuation fees, information service fees, brokerage and transaction costs incurred in connection with the investment. The Company recognises as income in the separate statement of income its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment. When the investors receive stock dividends, they only record the number of additional shares, not recording an increase in the value of investments and income from stock dividends.

Investments in subsidiaries are carried in the separate statement of financial position at cost less provision for impairment of such investments (if any). Provisions for impairment of investments in subsidiaries are made when the investee suffers a loss that may cause the Company to lose its investment capital or when there is reliable evidence of diminution in value of those investments at the closing date. If the investee prepares consolidated financial statements, the basis for making provision is the loss presented in the consolidated financial statements.

An increase or decrease in allowance for diminution in value of investments in subsidiaries at closing date is recognized as financial expense for the period.

**Receivables**

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for: overdue receivables stated in economic contracts and outstanding receivables which are doubtful of being recovered. Provision for overdue receivables is made based on overdue days in payment of principals following the initial economic contract, exclusive of the debts rescheduling between contracting parties, provision for outstanding receivables is made when the debtor is in bankruptcy or is doing procedures to dissolve, missing, escaped.

An increase or decrease in provision for doubtful debts at the closing date is recognized in expenses for the period.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. The net realisable value represents the estimated selling price less all estimated costs to completion and expenses incurred in marketing, selling, and distribution.

Provision for devaluation of inventories is made in accordance with prevailing accounting regulations, which allow provision to be made for obsolete, damaged, or sub-standard inventories and for those that have costs higher than net realisable values as of the reporting date. The provision for devaluation of obsolete, damaged, or sub-standard inventories is not included in deductible expenses for the calculation of corporate income tax until such inventories are disposed.

An increase or decrease in the provision for devaluation of inventories at the closing date is recognised in the cost of sales in the period.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation, and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, and any directly attributable costs of bringing the assets to their working condition and location required for them to be capable of operating as intended.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

| | Years |
|---|---|
| Buildings and structures | 10 - 50 |
| Machinery and equipment | 7 |
| Motor vehicles, transmissions | 5 - 10 |
| Office equipment | 3 |
| Others | 6 |

Loss or gain resulting from sales and disposals of tangible fixed assets is recognized in the separate statement of income.

### Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization. The Company's intangible fixed assets represent the computer software which is amortized using the straight-line method from 5 to 10 years.

### Construction in progress

Properties in the course of construction for production, rental, or administrative purposes, or for other purposes, are carried at cost, which includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Deferred expenses

Deferred expenses are actual expenses which have already been incurred but relate to results of operations of multiple accounting periods, including office repair expenses and other types of deferred expenses. These expenditures are allocated to the separate income statement using the straight-line basis in accordance with the current prevailing accounting regulations.

### Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the separate statement of income on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

### Trade payables

Trade payables represent liabilities arising from the purchase of goods, services, or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

### Dividends payable

Dividends payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

### Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation and are recognised in the separate statement of income in the accounting period.

### Borrowings

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

### Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings. Other costs directly attributable to the Company's borrowings include appraisal fees, audit fees, loan documentation fees, loan arrangement fees, etc., which are amortised using on a straight-line basis over the term of the borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Borrowing costs** (continued)

Borrowing costs incurred during the toll collection period of B.O.T projects are allocated by the proportion of tolling revenue if the Company is the initial investor of the project or recognized at actual cost incurred where projects are acquired from another party by the Company.

**Equity**

*Ordinary shares*

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares. Share capital is recognised as an increase in the statement of financial position only when the Company is granted an Enterprise Registration Certificate for the increase in its charter capital in accordance with applicable laws.

*Share premium*

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance. Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

**Investment and development fund**

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business, or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

**Bonus and welfare fund**

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

**Profit distribution**

Retained earnings is recognized by operating results less (-) current corporate income tax expense and adjustments due to the retrospective application of changes in accounting policies and the retrospective adjustments for material misstatements of prior periods.

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Recognition of revenue**

*Revenue from services rendered*

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of separate statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably. Where the contract stipulates that the buyer is entitled to return the supplied services under specific conditions, revenue is recognized only when those specific conditions no longer exist, and the buyer is not entitled to return the services;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) the percentage of completion of the transaction at the date of separate statement of financial position can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

*Financial income*

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividends and profits from investments are recognised when the Company's right to receive payment has been established. When the investors receive stock dividends, they only record the number of additional shares, not the income from stock dividends.

**Sales deductions**

Sales deductions include trade discounts, sales allowances, and sales returns.

Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the end of the reporting period but before the issuance of the separate financial statements, the Company recorded as revenue deductions for the period.

**Cost of sales**

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period. The costs exceeded normal levels of inventory and services are recognized immediately in operating results in the period.

**Selling expenses**

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise, and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

**General and administrative expenses**

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Business/Investment cooperation contracts

Business/Investment cooperation contracts are agreements between the Company and its partners by contract to jointly carry out business activities but do not establish independent legal entities and are controlled by one of the parties. Profit sharing for partners is recorded in the separate statement of income.

### Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the separate statement of income because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the separate financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation, and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

### Related parties

The enterprises, associates, and individuals are considered to be related to the Company if one party has the ability, directly or indirectly through one or more intermediaries, to control over the other party or is under the control of the Company or joint control with the Company; the associates and individuals directly or indirectly holding the voting power over the Company that exercises significant influence over the Company. Related parties may be the key management personnel, the General Director, and officers of the Company. Close family members of any individuals or associates herein or associates of these individuals are also considered related parties.

In considering the relationship of each related party, the substance of the relationship is noted over the legal form.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION

### 1. Cash and cash equivalents

| | Closing balance VND | Opening balance (As restated) VND |
|---|---|---|
| Bank demand deposits | 31,775,731,837 | 17,072,326,054 |
| *VPBank* | *28,104,113,031* | *12,498,682,097* |
| *BIDV* | *2,711,691,298* | *4,251,564,716* |
| *Other banks and entities* | *959,927,508* | *322,079,241* |
| Cash equivalents | 5,000,000,000 | 8,007,298,630 |
| *BIDV* | *5,000,000,000* | *8,000,000,000* |
| *Interest income* | - | *7,298,630* |
| **Total** | **36,775,731,837** | **25,079,624,684** |

The cash equivalents represent time deposits with an original maturity of no more than three (03) months.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 2. Short-term trade receivables

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Carrying amount VND | Provision VND | Carrying amount VND | Provision VND |
| Trade receivables from related parties *(see Note VII.2)* | 1,143,894,008 | - | 1,467,894,008 | - |
| Electrical Lighting Construction Production Trading JSC. | - | - | 492,614,181 | - |
| **Total** | **1,143,894,008** | **-** | **1,960,508,189** | **-** |

### 3. Other receivables

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Carrying amount VND | Provision VND | Carrying amount VND | Provision VND |
| **a. Other short-term receivables** | | | | |
| Dividend and profit receivables | 1,741,109,794,650 | - | 1,634,136,629,635 | - |
| Supplement capital contributed to the B.O.T project of Trung Luong - My Thuan expressway (i) | 47,275,800,000 | - | 47,275,800,000 | - |
| Deposit for share purchase *(ii)* | 23,528,627,105 | - | 25,327,562,977 | - |
| Other receivables | 69,000,000 | - | 14,000,000 | - |
| **Total** | **1,811,983,221,755** | **-** | **1,706,753,992,612** | **-** |
| **b. Other long-term receivables** | | | | |
| Office rent deposit | 716,725,800 | - | 716,725,800 | - |
| **Total other receivables** | **1,812,699,947,555** | **-** | **1,707,470,718,412** | **-** |
| Of which, amounts due from related parties *(see Note VII.2)* | 1,789,102,320,450 | - | 1,682,129,155,435 | - |

*(i)* The closing balance represents deposit for purchase of additional shares expected to be issued by Trung Luong - My Thuan BOT Joint Stock Company.

*(ii)* The closing balance represents the advanced amount to Tuan Loc Construction Investment Corporation for purchase of 1% of the shares in Trung Luong - My Thuan BOT Joint Stock Company currently owned by Tuan Loc, pursuant to the share transfer commitment agreement signed on 25 October 2023. Tuan Loc has committed to transfer the shares within three years from the date of signing the agreement.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 4. Deferred expenses

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **a. Short-term deferred expenses** | | |
| Land rental expenses | 744,309,000 | - |
| **b. Long-term deferred expenses** | | |
| Expenses related to projects | 2,526,259,854 | 3,604,509,351 |
| Office renovation and repair expenses | 951,902,138 | 1,730,319,153 |
| **Total** | **3,478,161,992** | **5,334,828,504** |
| **Total deferred expenses** | **4,222,470,992** | **5,334,828,504** |

### 5. Other current assets

| | Closing balance VND | Opening balance (As restated) VND |
|---|---|---|
| Restricted term deposits | 1,500,000,000 | 1,500,000,000 |

The ending balance represents cash and cash equivalents that have been pledged or restricted from use to secure the company's financial obligations.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 6. Tangible fixed assets

| | Buildings and structures VND | Machinery and equipment VND | Motor vehicles, transmissions VND | Office equipment VND | Others tangible fixed assets VND | Total VND |
|---|---|---|---|---|---|---|
| **Cost** | | | | | | |
| Opening balance and closing balance | 854,759,656 | 460,370,000 | 4,372,682,072 | 445,705,400 | 689,488,888 | 6,823,006,016 |
| **Accumulated depreciation** | | | | | | |
| Opening balance | 826,219,152 | 169,898,445 | 2,762,397,461 | 274,915,908 | 258,558,345 | 4,291,989,311 |
| Charged for the period | 5,353,488 | 49,325,355 | 216,306,891 | 85,394,754 | 86,186,115 | 442,566,603 |
| **Closing balance** | **831,572,640** | **219,223,800** | **2,978,704,352** | **360,310,662** | **344,744,460** | **4,734,555,914** |
| **Net book value** | | | | | | |
| Opening balance | 28,540,504 | 290,471,555 | 1,610,284,611 | 170,789,492 | 430,930,543 | 2,531,016,705 |
| **Closing balance** | **23,187,016** | **241,146,200** | **1,393,977,720** | **85,394,738** | **344,744,428** | **2,088,450,102** |

The cost of the Company's tangible fixed assets, which have been fully depreciated but are still in use as at the end of the period and the beginning of the period is VND 2,881,534,990.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 7. Long-term financial investments

### a. Investment in subsidiaries

| | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Cost VND | Recoverable amount VND | Provision VND | Cost VND | Recoverable amount VND | Provision VND |
| BOT Trung Luong - My Thuan JSC. | 1,889,009,917,776 | | - | 1,889,009,917,776 | | - |
| Ha Noi Highway Construction and Investment JSC. | 943,500,000,000 | | - | 943,500,000,000 | | - |
| BOT Ninh Thuan Province Co., Ltd. | 607,325,833,333 | | - | 607,325,833,333 | | - |
| Hien An Binh Roads Bridges MTV Co., Ltd. | 336,031,334,454 | | - | 659,031,334,454 | | - |
| BOT Rach Mieu Bridge Co., Ltd. | 242,278,623,284 | | - | 242,278,623,284 | | - |
| Ninh Thuan Investment Construction Development JSC. | 219,980,000,000 | | - | 219,980,000,000 | | - |
| Co Chien Investment Co., Ltd. | 106,590,000,000 | | - | 106,590,000,000 | | - |
| CII Bridge and Road Management Operation Services JSC. | 20,000,000,000 | | - | 20,000,000,000 | | - |
| **Total** | **4,364,715,708,847** | | **-** | **4,687,715,708,847** | | **-** |

The Company has not been able to determine the recoverable amount of its equity investments in other entities as at the end of the reporting period due to the absence of specific guidance under current regulations on the determination of the recoverable amount of such investments.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 7. Long-term financial investments (continued)

### a. Investment in subsidiaries (continued)

The operating status of the subsidiaries is as follows:

| Company | Current period | Previous period |
|---|---|---|
| BOT Ninh Thuan Province Co., Ltd. | Profitable operations | Profitable operations |
| Ha Noi Highway Construction and Investment JSC. | Profitable operations | Profitable operations |
| BOT Trung Luong - My Thuan JSC. | Profitable operations | Profitable operations |
| BOT Rach Mieu Bridge Co., Ltd. | Loss-making operations | Profitable operations |
| Co Chien Investment Co., Ltd. | Loss-making operations | Profitable operations |
| Ninh Thuan Investment Construction Development JSC. | In the process of finalising toll collection | In the process of finalising toll collection |
| CII Bridge and Road Management Operation Services JSC. | Profitable operations | Profitable operations |
| Hien An Binh Roads Bridges MTV Co., Ltd. | Profitable operations | Profitable operations |

Significant transactions between the Company and its subsidiaries are disclosed in Note VII.2.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 7. Long-term financial investments (continued)

### b. Long-term held-to-maturity investments

| | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | Cost VND | Recoverable amount VND | Provision VND | Cost VND | Recoverable amount VND | Provision VND |
| Loan receivable | 690,232,157,531 | 690,232,157,531 | - | 594,511,157,531 | 594,511,157,531 | - |
| *BOT Ninh Thuan Province Co., Ltd.* | | | | | | |
| *- Related party (i)* | *683,037,957,531* | *683,037,957,531* | - | *593,316,957,531* | *593,316,957,531* | - |
| *VRG Infrastructure Investment Co., Ltd. (ii)* | *6,000,000,000* | *6,000,000,000* | - | *0* | *0* | |
| *Tuan Loc Construction Investment Corporation (iii)* | *1,194,200,000* | *1,194,200,000* | - | *1,194,200,000* | *1,194,200,000* | - |
| Interest receivables | 20,514,048,872 | 20,514,048,872 | - | 20,269,913,785 | 20,269,913,785 | - |
| *BOT Ninh Thuan Province Co., Ltd.* | | | | | | |
| *- Related party* | *20,262,089,040* | *20,262,089,040* | - | *20,093,875,624* | *20,093,875,624* | - |
| *Tuan Loc Construction Investment Corporation* | *251,959,832* | *251,959,832* | - | *176,038,161* | *176,038,161* | - |
| **Total** | **710,746,206,403** | **710,746,206,403** | **-** | **614,781,071,316** | **614,781,071,316** | **-** |
| **Total** | **710,746,206,403** | **710,746,206,403** | **-** | **614,781,071,316** | **614,781,071,316** | **-** |

*(i)* The financial support was provided under agreements and related appendices with a term of five years, maturing on 6 November 2029. This support is intended to fund the subsidiary's operating activities. The applicable interest rate during the period ranges from 10.77% to 11.73% per annum.

*(ii)* The financial support was provided under agreements and related appendices with a term of five years, maturing on 17 July 2031. This support is intended to fund the subsidiary's operating activities. The applicable interest rate during the period ranges is 11.5% per annum.

*(iii)* The financial support was made under an agreement with a term of three years from 8 April 2024, for the purpose of funding the payment for 1% shares subscribed in BOT Trung Luong - My Thuan JSC. The applicable interest rate during the period is 8.5% per annum. This financial support is secured by the additional shares acquired, together with all related rights and benefits of Tuan Loc Company in BOT Trung Luong - My Thuan JSC.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 8. Short-term trade payables

| | Closing balance VND | Opening balance VND |
|---|---|---|
| Lu Gia Mechanical Electric JSC. | 3,434,857,499 | 3,434,857,499 |
| Tuan Loc Construction Investment Corporation | 3,000,000,000 | 3,000,000,000 |
| Other suppliers | 1,373,239,285 | 1,865,853,466 |
| **Total** | **7,808,096,784** | **8,300,710,965** |

### 9. Taxes and amounts receivable, payable to the State budget

| | Opening balance VND | Payable during the period VND | Payment during the period VND | Closing balance VND |
|---|---|---|---|---|
| **a. Receivables** | | | | |
| Corporate income tax | 1,177,431,555 | - | - | 1,177,431,555 |
| Out-of-provincial value added tax | 489,865,770 | - | - | 489,865,770 |
| **Total** | **1,667,297,325** | **-** | **-** | **1,667,297,325** |
| **b. Payables** | | | | |
| Personal income tax | 811,741,596 | 2,462,701,417 | 2,730,112,972 | 544,330,041 |
| Land tax | - | 1,488,618,000 | 744,309,000 | 744,309,000 |
| **Total** | **811,741,596** | **3,951,319,417** | **3,474,421,972** | **1,288,639,041** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 10. Other payables

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **a. Other current payables** | | |
| Recovery of investment capital *(i)* | 219,980,000,000 | 219,980,000,000 |
| Profits received in advance *(ii)* | 109,549,509,355 | 109,549,509,355 |
| Payables on cost of capital | 19,231,647,035 | 28,120,669,045 |
| Remuneration of Board of Directors | 3,375,217,094 | 2,565,621,128 |
| Other payables | 3,530,544,947 | 47,589,977 |
| **Total** | **355,666,918,431** | **360,263,389,505** |
| **b. Other long-term payables** | | |
| Receipts on behalf of another | 7,300,000,000 | 7,300,000,000 |
| **Total other payables** | **362,966,918,431** | **367,563,389,505** |
| Of which, amounts due to related parties *(see Note VII.2)* | 348,761,156,390 | 357,650,178,400 |

*(i)* The balance represents the return of investment capital in Ninh Thuan Investment Construction Development JSC., the subsidiary implemented investment project to expand the National Highway 1A bypass through Phan Rang-Thap Cham City, Ninh Thuan Province under B.O.T contract. This amount will be recognized as a decrease in the investment cost of this subsidiary when the subsidiary finalizes toll value and completes procedures of reducing its charter capital.

*(ii)* The closing balance represents advances received for profit distribution from BOT Rach Mieu Bridge Co., Ltd. This amount will be recognized in the Company's separate statement of profit or loss upon the issuance of an official decision on profit distribution.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 11. Loans and obligations under finance lease

### a. Short-term loans and obligations under finance lease

| | Closing balance | Arising during the period | | Opening balance |
|---|---|---|---|---|
| | | Increase | Decrease | |
| | VND | VND | VND | VND |
| CII - Parent company | 51,501,645,007 | 147,304,864,584 | 313,961,797,996 | 218,158,578,419 |
| Current portion of long-term loans *(see Note b)* | 425,661,679,968 | | | 153,580,432,666 |
| **Total** | **477,163,324,975** | **147,304,864,584** | **313,961,797,996** | **371,739,011,085** |

The details of financial support from the Parent Company at the end of the period include:

- The financial support for business cooperation under contract No. 23/2020/HDHT-CII dated 21 July 2020 and appendices that will be matured on 21 July 2026 and have no collaterals, the applicable interest rate during the period is 11.5% per annum, maturing on 21 July 2027. The balance at the end of the period is VND 51,501,645,007.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 11. Loans and obligations under finance lease (continued)

### b. Long-term loans and obligations under finance lease

| | Closing balance | Arising during the period | | Opening balance (As restated) |
|---|---|---|---|---|
| | | Increase | Decrease | |
| | VND | VND | VND | VND |
| Investment cooperation with related parties *(see Note VII.2)* | 3,266,709,679,968 | 21,718,387,427 | 131,661,849,087 | 3,376,653,141,628 |
| Less: Amount due for settlement in 12 months | (425,661,679,968) | | | (153,580,432,666) |
| **Total** | **2,841,048,000,000** | **21,718,387,427** | **131,661,849,087** | **3,223,072,708,962** |

The details of the balances of investment cooperation arrangements with related parties are as follows:

| Creditors | Closing balance | Credit duration | Maturity date | Interest rate | Loan purposes | Collaterals |
|---|---|---|---|---|---|---|
| CII E&C *(i)* | 1,266,685,076,797 | From 01/07/2023 to 31/12/2031 | | 10.9% - 11.5%/p.a | Finance for Trung Luong - My Thuan Expressway B.O.T project phase 1 | None collaterals |
| Dien Bien Phu Building Investment Co., Ltd. *(i)* | 885,000,000,000 | 8 years | 15/01/2032 | 11.5% - 11.7%/p.a | Finance for 1A National Road expansion Ninh Thuan province project | None collaterals |
| Khu Bac Thu Thiem Co., Ltd. *(i)* | 850,305,506,782 | 10 years | 25/8/2033 | 9.5%/p.a | Finance for Ha Noi Highway project | None collaterals |
| CII Invest *(ii)* | 264,719,096,389 | | 30/9/2026 | 11.5%/p.a | Finance for Trung Luong - My Thuan Expressway B.O.T project phase 1 | None collaterals |
| | **3,305,508,821,715** | | | | | |

*(i)* According to the contracts signed by the Company and these related parties, capital contributing parties will receive profit distributions from the project or a value that is agreed between the parties at each time of payment.

*(ii)* The cooperation capital received for investment in Trung Luong - My Thuan BOT Joint Stock Company, corresponding to a 40% interest, with CII Invest (previously cooperation with CII Company).

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 11. Loans and obligations under finance lease (continued)

### b. Long-term loans and obligations under finance lease (continued)

The repayment schedule of investment cooperation is as follows:

| | Closing balance VND | Opening balance VND |
|---|---|---|
| Within one year | 425,661,679,968 | 153,580,432,666 |
| In the second year | 447,053,000,000 | 192,490,000,000 |
| In the third to the fifth year inclusive | 2,393,995,000,000 | 2,723,082,000,000 |
| After five years | - | 307,500,708,962 |
| | **3,266,709,679,968** | **3,376,653,141,628** |
| Less: Amount due for settlement in 12 months | (425,661,679,968) | (153,580,432,666) |
| **Total** | **2,841,048,000,000** | **3,223,072,708,962** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 12. Owner's equity

### a. Movement in owner's equity

| | Owner's contributed capital | Share premium | Investment and development fund | Retained earnings | Total |
|---|---|---|---|---|---|
| **For the period from 01 January 2025 to 30 September 2025** | | | | | |
| **Opening balance** | **1,928,547,650,000** | **3,657,748,096** | **91,212,950,485** | **773,000,154,590** | **2,796,418,503,171** |
| Profit for the period | - | - | - | 173,740,073,955 | 173,740,073,955 |
| Appropriation to bonus and welfare funds | - | - | - | -6,104,194,304 | - 6,104,194,304 |
| Appropriation to remuneration of Boards of Directors and Supervisory | - | - | - | -1,526,048,576 | - 1,526,048,576 |
| Chia cổ tức | - | - | - | -231,425,718,000 | - 231,425,718,000 |
| **Closing balance** | **1,928,547,650,000** | **3,657,748,096** | **91,212,950,485** | **707,684,267,665** | **2,731,102,616,246** |
| **For the period from 01 October 2025 to 31 December 2025** | | | | | |
| **Opening balance** | **1,928,547,650,000** | **3,657,748,096** | **91,212,950,485** | **707,684,267,665** | **2,731,102,616,246** |
| Capital contributed in the period | 192,755,430,000 | - 518,918,182 | - | - | 192,236,511,818 |
| Profit for the period | - | - | - | 150,023,585,769 | 150,023,585,769 |
| **Closing balance** | **2,121,303,080,000** | **3,138,829,914** | **91,212,950,485** | **857,707,853,434** | **3,073,362,713,833** |
| **For the period from 01 January 2026 to 30 September 2026** | | | | | |
| **Opening balance** | **2,121,303,080,000** | **3,138,829,914** | **91,212,950,485** | **857,707,853,434** | **3,073,362,713,833** |
| Profit for the period | - | - | - | 176,773,345,816 | 176,773,345,816 |
| Appropriation to bonus and welfare funds | - | - | - | -6,475,273,194 | - 6,475,273,194 |
| Appropriation to remuneration of Boards of Directors and Supervisory | - | - | - | -3,237,636,598 | - 3,237,636,598 |
| **Closing balance** | **2,121,303,080,000** | **3,138,829,914** | **91,212,950,485** | **1,024,768,289,458** | **3,240,423,149,857** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## V. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

### 12. Owner's equity (continued)

#### b. Shares

| | Closing balance Shares | Opening balance Shares |
|---|---|---|
| Number of shares authorized to be issued | 212,130,308 | 212,130,308 |
| Number of shares issued to the public | 212,130,308 | 212,130,308 |
| + Ordinary shares | 212,130,308 | 212,130,308 |
| Number of outstanding shares in circulation | 212,130,308 | 212,130,308 |
| + Ordinary shares | 212,130,308 | 212,130,308 |
| Par value is of VND 10,000/share | - | - |

#### c. Dividends

At the 2025 Annual General Meeting of Shareholders held on 24 April 2026, the shareholders approved a cash dividend distribution of 17%, from the 2025 profit after tax, comprising 9% from the 2025 profit after tax and 8% from undistributed profit after tax of prior years. As at the date of issuance of these separate financial statements, the Company had not yet determined the record date or distributed the dividends to shareholders. The Annual General Meeting of Shareholders also approved a dividend distribution plan for 2026 at an expected rate of 10% to 12% of the 2026 profit after tax.

### 13. Off separate statement of financial position items

| | Closing balance VND | Opening balance VND |
|---|---|---|
| Bad debts written off | 34,424,863,766 | 34,424,863,766 |

The Company has recognised provisions for long-outstanding doubtful debts in accordance with prevailing regulations. After undertaking all necessary collection measures, the Company assessed and determined that certain receivables were deemed irrecoverable and, accordingly, derecognised the related impairment provisions. Significant doubtful debts written off included:

- A receivable of VND 10,432,603,510 arising from an advance payment for the acquisition of an investment from a counterparty that had become insolvent; and
- Receivables of VND 23,142,260,256 arising from construction works performed for certain counterparties that are currently uncontactable.

The Company will continue to pursue recovery of these written-off receivables; any subsequent recoveries will be recognised as other income in the period in which they are collected.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF INCOME

### 1. Revenue from goods sold and services rendered

| | Current period VND | Prior period VND |
|---|---|---|
| Revenue from services rendered | 9,961,943,518 | 5,667,132,953 |
| Of which, revenue from transactions with related parties *(see Note VII.2)* | 9,243,485,620 | 5,667,132,953 |

### 2. Cost of sales

| | Current period VND | Prior period VND |
|---|---|---|
| Cost of services rendered | 6,874,838,852 | 5,240,817,194 |

### 3. Financial income

| | Current period VND | Prior period VND |
|---|---|---|
| Dividends and profits received | 417,728,797,471 | 392,779,409,081 |
| Interest income from bank deposits and loans | 52,760,959,585 | 63,391,472,149 |
| **Total** | **470,489,757,056** | **456,170,881,230** |
| Of which, financial income from transactions with related parties *(see Note VII.2)* | 470,284,983,490 | 452,893,180,488 |

### 4. Financial expenses

| | Current period VND | Prior period VND |
|---|---|---|
| Interest expense and other borrowing costs | 284,690,746,354 | 279,811,885,111 |
| Of which, financial expenses from transactions with related parties *(see Note VII.2)* | 284,690,746,354 | 276,408,767,303 |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE STATEMENT OF INCOME (continued)

### 5. General and administration expenses

| | Current period VND | Prior period VND |
|---|---|---|
| Administrative staff expenses | 6,882,244,856 | 3,068,606,378 |
| Office tools and supplies | 178,465,710 | 159,016,375 |
| Depreciation and amortisation | 482,577,430 | 706,268,769 |
| Outsourced services | 2,006,792,883 | 1,620,882,483 |
| Other monetary expenses | 2,571,970,135 | 4,293,727,926 |
| **Total** | **12,122,051,014** | **9,848,501,931** |

### 6. Current corporate income tax expense

| | Current period VND | Prior period VND |
|---|---|---|
| **Accounting profit before tax** | **176,773,345,816** | **173,740,073,955** |
| **Adjustment for taxable income** | | |
| Add back: Non-deductible expenses | 109,272,273,289 | 101,522,499,550 |
| Dividends and profits received | (417,728,797,471) | (392,779,409,081) |
| **Assessable loss** | **(131,683,178,366)** | **(117,516,835,576)** |
| Normal tax rate | 20% | 20% |
| **Current corporate income tax expense** | - | - |

## VII. OTHER INFORMATION

### 1. Operating lease commitments

| | Current period VND | Prior period VND |
|---|---|---|
| Minimum lease payments under operating leases recognised in the income statement for the period | 1,576,671,438 | 1,475,036,046 |

At the end of the period, the Company enters into the outstanding commitment under non-cancellable operating lease, which fall due as follows:

| | Closing balance VND | Opening balance VND |
|---|---|---|
| On demand | 2,866,903,200 | 2,866,903,200 |
| In the second to fifth year inclusive | 893,980,568 | 3,044,157,968 |
| **Total** | **3,760,883,768** | **5,911,061,168** |

Operating lease payments represent the total rental payments for office space and utility services located 152 Dien Bien Phu, Thanh My Tay Ward, Ho Chi Minh City. The lease agreement was entered into for a term of three years commencing on 2 January 2026.

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VII. OTHER INFORMATION (continued)

### 2. Related parties

| Related parties | Relationship |
|---|---|
| Ho Chi Minh City Infrastructure Investment JSC. ("CII") | Parent company |
| BOT Ninh Thuan Province Co., Ltd. | Subsidiary |
| Ha Noi Highway Construction and Investment JSC. | Subsidiary |
| BOT Trung Luong - My Thuan JSC. | Subsidiary |
| BOT Rach Mieu Bridge Co., Ltd. | Subsidiary |
| Co Chien Investment Co., Ltd. | Subsidiary |
| Ninh Thuan Investment Construction Development JSC. | Subsidiary |
| CII Bridge and Road Management Operation Services JSC. | Subsidiary |
| Hien An Binh Roads Bridges MTV Co., Ltd. | Subsidiary |
| VRG Infrastructure Investment Co., Ltd. | Indirectly invested subsidiary |
| 577 Investment Corporation ("NBB") | Inter-group company |
| Khu Bac Thu Thiem Company Limited | Inter-group company |
| Dien Bien Phu Building Investment Company Limited | Inter-group company |
| Binh Trieu Road Bridge Construction and Investment JSC. | Inter-group company |
| Sai Gon Long Khanh Green City Company Limited *(i)* | Inter-group company |
| Sai Gon Bridge Co., Ltd. | Inter-group company |
| BOT Saigon - My Thuan Expressway Company Limited | Inter-group company |
| CII Trading Investment Limited Liability Company ("CII Invest") | Inter-group company |
| CII Engineering and Construction JSC. ("CII E&C") | Inter-group company |
| CII Services and Investment One Member Limited Liability Company | Inter-group company |
| CII Public–Private Partnership Limited Liability Company | Inter-group company |
| Trung Bo Infrastructure Co., Ltd. | Inter-group company |
| Hung Thanh Construction - Trading - Service - Manufacturing Company Limited | Inter-group company |
| Huong Tra Company Limited | Inter-group company |
| Quang Ngai Mineral Investment Joint Stock Company | Inter-group company |
| Tam Phu Investment & Construction Co.,Ltd | Associate company of the group |
| Board of Directors and Board of Management | Key management personnel |

*(i)* Sai Gon Long Khanh Green City Co.,Ltd. was dissolved on 22 June 2026 and was no longer a related party of the Company from that date.

**The significant balances with related parties as at the end of the reporting period are as follows**

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **Short-term trade receivables** | | |
| BOT Rach Mieu Bridge Co., Ltd. | 1,143,894,008 | 1,143,894,008 |
| Ha Noi Highway Construction and Investment JSC. | - | 324,000,000 |
| Total | **1,143,894,008** | **1,467,894,008** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VII. OTHER INFORMATION (continued)

### 2. Related parties (continued)

**The significant balances with related parties as at the end of the reporting period are as follows** (continued)

| | Closing balance VND | Opening balance VND |
|---|---|---|
| **Long-term held-to-maturity investments** | | |
| BOT Ninh Thuan Province Co., Ltd. | 709,300,046,571 | 613,410,833,155 |
| VRG Infrastructure Investment Co., Ltd. | 6,000,000,000 | - |
| **Total** | **709,300,046,571** | **613,410,833,155** |
| **Other short - term receivables** | | |
| Dividend and profit receivables | 1,741,109,794,650 | 1,634,136,629,635 |
| *BOT Ninh Thuan Province Co., Ltd.* | *845,583,839,607* | *512,668,380,961* |
| *Ha Noi Highway Construction and Investment JSC.* | *541,219,373,220* | *566,929,713,046* |
| *Hien An Binh Roads Bridges MTV Co., Ltd.* | *246,066,081,732* | *286,192,742,907* |
| *BOT Trung Luong - My Thuan JSC.* | *99,554,196,065* | *259,659,488,695* |
| *CII Bridge and Road Management Operation Services JSC.* | *8,686,304,026* | *8,686,304,026* |
| Other receivables | 47,275,800,000 | 47,275,800,000 |
| *BOT Trung Luong - My Thuan JSC.* | *47,275,800,000* | *47,275,800,000* |
| **Total other short - term receivables** | **1,788,385,594,650** | **1,681,412,429,635** |
| **Other long - term receivables** | | |
| Dien Bien Phu Building Investment Co., Ltd. | 716,725,800 | 716,725,800 |
| **Short-term advance from customers** | | |
| Ninh Thuan Investment Construction Development JSC. | - | 476,098,580 |
| **Other payables** | | |
| Recovery of investment capital | | |
| *Ninh Thuan Investment Construction Development JSC.* | *219,980,000,000* | *219,980,000,000* |
| Profits received in advance | | |
| *BOT Rach Mieu Bridge Co., Ltd.* | *109,549,509,355* | *109,549,509,355* |
| Interest payable | | |
| *CII* | *19,231,647,035* | *28,120,669,045* |
| **Total** | **348,761,156,390** | **357,650,178,400** |
| **Loans and obligations under finance leases** | | |
| Short-term loans and obligations under finance leases | | |
| *CII* | *51,501,645,007* | *218,158,578,419* |
| Long-term loans and obligations under finance leases | | |
| *CII Engineering and Construction JSC.* | *1,266,685,076,797* | *1,349,933,198,949* |
| *Dien Bien Phu Building Investment Co., Ltd.* | *885,000,000,000* | *926,250,000,000* |
| *Khu Bac Thu Thiem Company Limited* | *850,305,506,782* | *857,469,233,717* |
| *CII Trading Investment Limited Liability Company* | *264,719,096,389* | *243,000,708,962* |
| **Total** | **3,318,211,324,975** | **3,594,811,720,047** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VII. OTHER INFORMATION (continued)

### 2. Related parties (continued)

**Details of significant transactions with related parties during the period are as follows**

| | Current period VND | Prior period VND |
|---|---|---|
| **Gross revenue from goods sold and services rendered** | | |
| BOT Ninh Thuan Province Co., Ltd. | 4,708,020,972 | 2,499,654,714 |
| CII | 1,041,666,667 | 40,586,419 |
| VRG Infrastructure Investment Co., Ltd. | 1,631,070,707 | 1,536,891,818 |
| Ha Noi Highway Construction and Investment JSC. | 900,000,000 | 900,000,000 |
| CII Public–Private Partnership Limited Liability Com | 600,000,000 | - |
| Co Chien Investment Co., Ltd. | 272,727,274 | 600,000,002 |
| 577 Investment Corporation | 90,000,000 | 90,000,000 |
| **Total** | **9,243,485,620** | **5,667,132,953** |
| **Financial income** | | |
| Dividends and profits received | 417,728,797,471 | 392,779,409,081 |
| *BOT Ninh Thuan Province Co., Ltd.* | *357,915,458,646* | *164,380,352,809* |
| *Hien An Binh Roads Bridges MTV Co., Ltd.* | *34,313,338,825* | *16,338,761,124* |
| *Ha Noi Highway Construction and Investment JSC.* | *25,500,000,000* | *79,858,421,880* |
| *Co Chien Investment Co., Ltd.* | - | *2,040,000,000* |
| *CII Bridge and Road Management Operation Services JSC.* | - | *61,210,607* |
| Interest income from investment cooperation and loa | 52,556,186,019 | 60,113,771,407 |
| *BOT Ninh Thuan Province Co., Ltd.* | *52,412,514,786* | *34,161,644,693* |
| *CII* | - | *25,952,126,714* |
| *VRG Infrastructure Investment Co., Ltd.* | *143,671,233* | - |
| **Total** | **470,284,983,490** | **452,893,180,488** |
| ***Financial expenses*** | | |
| CII Engineering and Construction JSC. | 109,026,019,180 | 107,016,358,514 |
| Dien Bien Phu Building Investment Co., Ltd. | 78,251,273,973 | 74,897,424,659 |
| Khu Bac Thu Thiem Company Limited | 60,771,226,348 | 62,726,615,242 |
| CII Trading Investment Limited Liability Company | 21,718,387,427 | 26,196,115,768 |
| CII | 14,923,839,426 | 5,572,253,120 |
| **Total** | **284,690,746,354** | **276,408,767,303** |

In addition to the transactions disclosed above, the Company also entered into the following significant transactions with related parties during the period:

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VII. OTHER INFORMATION (continued)

### 2. Related parties (continued)

**Details of significant transactions with related parties during the period are as follows** (continued)

| | Current period VND | Prior period VND |
|---|---|---|
| **CII** | | |
| Cash outflow for lendings | - | 17,185,000,000 |
| Cash recovered from lendings | - | 394,392,889,814 |
| Proceeds from borrowings | 114,299,000,000 | - |
| Repayment of borrowings | 313,961,797,996 | - |
| **BOT Ninh Thuan Province Co., Ltd.** | | |
| Cash outflow for lendings | 89,721,000,000 | 74,000,000,000 |
| Cash recovered from lendings | - | 20,000,000,000 |
| Profit received | 25,000,000,000 | - |
| **Ha Noi Highway Construction and Investment JSC.** | | |
| Profit received | 51,210,339,826 | 44,987,727,683 |
| **VRG Infrastructure Investment Co., Ltd.** | | |
| Cash outflow for lendings | 6,000,000,000 | |
| Cash outflow for lendings | 143,671,233 | - |
| **Hien An Binh Roads Bridges MTV Co., Ltd.** | | |
| Capital contribution | - | 323,000,000,000 |
| Dividends received | 74,440,000,000 | 10,185,000,000 |
| **CII Bridge and Road Management Operation Services JSC.** | | |
| Purchase services | - | 2,377,722,220 |
| **Khu Bac Thu Thiem Company Limited** | | |
| Repayment of investment cooperation | 2,700,726,935 | 8,718,351,364 |
| **CII Engineering and Construction JSC.** | | |
| Cash received from investment cooperation | - | 480,000,000,000 |
| Repayment of investment cooperation | 62,955,257,568 | 12,547,654,594 |
| **Dien Bien Phu Building Investment Company Limited** | | |
| Repayment of investment cooperation | 33,000,000,000 | 17,000,000,000 |
| Purchase services | 1,576,671,438 | 1,475,036,046 |
| **CII Trading Investment Limited Liability Company** | | |
| Repayment of investment cooperation | - | 480,000,000,000 |
| **BOT Trung Luong - My Thuan JSC.** | | |
| Dividends received | 160,105,292,630 | 66,037,666,646 |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VII. OTHER INFORMATION (continued)

### 2. Related parties (continued)

**Remunerations for the Board of Directors and Board of Supervisory during the period**

| Full name | Title | Current period VND | Prior period VND |
|---|---|---|---|
| **Board of Directors** | | | |
| Mr. Nguyen Van Thanh | Chairman | 362,073,000 | 167,707,286 |
| Mr. Jose Ma. Kamantigue Lim | Vice Chairman | 152,296,000 | - |
| Mr. Rodrigo Emmanuel Franco | Vice Chairman | 137,362,000 | 134,165,829 |
| Mr. Le Quoc Binh | Member | 241,382,000 | 111,804,858 |
| Mr. Nguyen Van Chinh | Member | 241,382,000 | 111,804,858 |
| Mr. Francis Gerard Elizaga Aberilla | Member | 241,382,000 | 111,804,858 |
| Mr. Le Van Nam | Independent member | 241,382,000 | 111,804,858 |
| Mr. Luis Soriano Reñon | Independent member | 127,104,000 | - |
| Mr. Christopher Daniel C. Lizo | Independent member | 114,278,000 | 111,804,858 |
| Mr. Dang Quang Phuc | Secretary | 72,414,000 | 33,541,455 |
| **Total** | | **1,931,055,000** | **894,438,860** |
| **Board of Supervisory** | | | |
| Ms. Nguyen Thi Hong Hanh | Head of the Board | 193,105,000 | 89,443,886 |
| Ms. Duong Thi Long Nghi | Member | 144,829,000 | 67,082,915 |
| Ms. Luong Kim Dien An | Member | 144,829,000 | 67,082,915 |
| **Total** | | **482,763,000** | **223,609,716** |

**Salary, allowance, and other benefit in kind paid to the Board of Management during the period:**

| Full name | Title | Current period VND | Prior period VND |
|---|---|---|---|
| Mr. Nguyen Van Chinh | General Director | 1,877,100,000 | 1,566,242,210 |
| Mr. Nguyen Duy Minh | Deputy General Director | 1,477,281,818 | 796,473,106 |
| Mr. Francis Gerard Elizaga Aberilla | Deputy General Director | 1,097,100,000 | 950,967,948 |
| Ms. Luong Thi Thu Yen | Chief Accountant | 607,136,364 | 469,075,238 |
| **Total** | | **5,058,618,182** | **3,782,758,502** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VII. OTHER INFORMATION (continued)

### 3. Supplementing information for the items presented in the separate statement of cash flows

| | Current period VND | Prior period VND |
|---|---|---|
| **Equity investments in other entities (Code 25)** | | |
| Investment in subsidiaries | - | 323,035,306,000 |
| **Proceeds from borrowings during the period (Code 33)** | | |
| Repayment of borrowings under normal normal bank facilities | | 265,000,000,000 |
| Proceeds from borrowings and investment cooperation from intra-group companies | 121,826,293,834 | 819,079,091,813 |
| **Repayment of borrowings during the period (Code 34)** | | |
| Repayment of borrowings and investment cooperation for intra-group companies | 412,617,782,499 | 653,440,317,652 |

### 4. Comparative figures

As disclosed in Note III, from 1 January 2026, the Company has adopted the Circular No. 99 in the preparation and presentation of the separate financial statements. Accordingly, certain prior-period figures have been reclassified in accordance with the guidance of the Circular 99 to ensure comparability with those of the current period, as follows:

**SEPARATE STATEMENT OF FINANCIAL POSITION**
As at 31 December 2025

Unit: VND

| Codes | Items | | As previously reported | Restated | As restated |
|---|---|---|---|---|---|
| 112 | Cash equivalents | (1) | 9,500,000,000 | (1,492,701,370) | 8,007,298,630 |
| 135 | Other short-term receivables | (1) & (2) | 1,727,031,205,027 | (20,277,212,415) | 1,706,753,992,612 |
| 165 | Other short-term assets | (1) | - | 1,500,000,000 | 1,500,000,000 |
| 215 | Long-term loan receivables | (3) | 594,511,157,531 | (594,511,157,531) | (*) |
| 265 | Long-term held-to-maturity investments | (3) | - | 614,781,071,316 | 614,781,071,316 |
| 320 | Other current payables | (4) | 513,843,822,171 | (153,580,432,666) | 360,263,389,505 |
| 321 | Short-term loans and obligations under finance leases | (4) | 218,158,578,419 | 153,580,432,666 | 371,739,011,085 |
| 338 | Other long-term payables | (4) | 3,230,372,708,962 | (3,223,072,708,962) | 7,300,000,000 |
| 339 | Long-term loans and obligations | (4) | - | 3,223,072,708,962 | 3,223,072,708,962 |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS** (continued)
For the period ended 30 September 2026

## VII. OTHER INFORMATION (continued)

### 4. Comparative figures (continued)

(*) Items in the separate statement of financial position no longer presented following the adoption of Circular No. 99/2025/TT-BTC.

(1) Reclassification:
- Bank deposits pledged or restricted to secure the Company's contractual performance and certain other financial obligations to other current assets; and
- Interest receivables on cash equivalents were reclassified from other short-term receivables to cash equivalents.

(2) Reclassification interest receivables on cash equivalents were reclassified from other short-term receivables to cash equivalents.

(3) Reclassification of long-term loan receivables to long-term held-to-maturity investments.

(4) Reclassification of payables under investment cooperation contracts to loans and obligations under finance lease.

### 5. Subsequent events

There are no significant events occurring after the end of the reporting period that require adjustment or disclosure in the separate financial statements.

CÔNG TY CỔ PHẦN ĐẦU TƯ CẦU ĐƯỜNG CII

*Approved on 29 October 2026*

| Phung Thi Tham | Luong Thi Thu Yen | Nguyen Van Chinh |
|---|---|---|
| **Preparer** | **Chief Accountant** | **General Director** |